

**Part III Cost of Goods Sold** (see page C-6)

<b>33</b>	Method(s) used to value closing inventory:	<b>a</b> <input type="checkbox"/> Cost	<b>b</b> <input type="checkbox"/> Lower of cost or market	<b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>		
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
<b>38</b>	Materials and supplies . . . . .	<b>38</b>		
<b>39</b>	Other costs . . . . .	<b>39</b>		
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>		
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>		
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	<b>42</b>		

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file.

**43** When did you place your vehicle in service for business purposes? (month, day, year) ► ...../...../..... .

**44** Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting ..... **c** Other .....

**45** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

**46** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

**b** If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

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<b>48 Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>	

